

Sales and Use Tax Rate Changes – 4/1/2011

New Information

Effective April 1, 2011, the sales/use tax rates will **increase** for the following cities (special districts). The total sales/use tax rates shown in the columns below include the state, the city (special district), and any county (special district) rates.

| <i>City</i> | <i>Current Total Sales/Use Tax Rate (%)</i> | <i>04/01/2011, and Later Total Sales/Use Tax Rate (%)</i> | <i>Affected Zip Code(s)</i> |
|----------------|---|---|----------------------------------|
| Concord | 9.25 | 9.75 | 94518 – 94524, 94527 |
| El Cerrito | 9.75 | 10.25 | 94530 |
| Eureka | 8.50 | 9.00 | 95501 – 95503, 95534 |
| Marina | 8.25 | 9.25 | 93933 |
| Novato | 9.00 | 9.50 | 94945, 94947– 94949 |
| Placerville | 8.50 | 8.75 | 95667 |
| San Leandro | 9.75 | 10.00 | 94577 - 94579 |
| Santa Monica | 9.75 | 10.25 | 90401- 90411 |
| Santa Rosa | 9.25 | 9.50 | 95401 – 95407, 95409 |
| South El Monte | 9.75 | 10.25 | 91733 |
| Tracy | 8.75 | 9.25 | 95304, 95376-95378, 95385, 95391 |
| Union City | 9.75 | 10.25 | 94587 |
| Wheatland | 8.25 | 8.75 | 95692 |

Effective April 1, 2011, the sales/use tax rate will **decrease** for the following city (special district). The total sales/use tax rates shown in the columns below include the state, the city (special district), and any county (special district) rates.

| <i>City</i> | <i>Current Total Sales/Use Tax Rate (%)</i> | <i>04/01/2011, and Later Total Sales/Use Tax Rate (%)</i> | <i>Affected Zip Code</i> |
|---------------|---|---|--------------------------|
| Scotts Valley | 9.25 | 9.00 | 95066 |

NOTE: All other existing state, county, and city (special district) sales/use tax rates continue at their current rates, only the cities in the charts above have tax rate changes on April 1, 2011.

Procedures

Remit sales/use tax at the new city rates for:

- Original applications with a “fee due date” or “date of first operation” of April 1, 2011, or later.
- Transfer applications with a purchase date of April 1, 2011, or later.

City tax fee waivers are available for customers residing in an **exempt** (unincorporated) area of a city that has special sales/use tax rates. For required documents and procedures refer to VIN 2008–09 City Use Tax Waivers for Exempt Residents at

www.dmv.ca.gov/vehindustry/vin_memos/vin2008/08vin09.pdf.

The state, any county, and/or any city taxes are combined to determine the total sales/use tax rate. For complete statewide sales/use tax rate information see the Board of Equalization’s website at www.boe.ca.gov/index.htm.

Background

Registered voters mandated changes to their specific special district taxes resulting in tax rate increases for certain California cities (special districts) effective April 1, 2011. Decreases also occur, as some of these tax rate increases have a designated end date.

Most vehicle industry members (retail sellers) are required to remit sales/use tax for vehicle or undocumented vessel sales directly to the Board of Equalization (BOE) and must continue to submit these taxes to BOE.

The Department of Motor Vehicles (DMV) acts as an agent for the BOE in the collection of sales/use tax when a vehicle or undocumented vessel is sold or transferred from someone other than a BOE licensed California retailer.

Reference

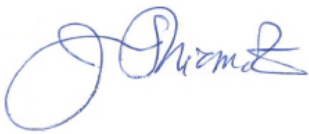
Revenue and Taxation Code §§6051.7, 6201.7, 6275, 6291, 6294

Distribution

Notification that this memo is available online, at www.dmv.ca.gov under Publications was made via California DMV’s Automated E-mail Alert System in March 2011.

Contact

Call the DMV Customer Communications Section, at (916) 657-6560 for further clarification of this memo. Upon request, this document can be produced in Braille or large print.

A handwritten signature in blue ink, appearing to read "J. Shiimoto", with a large, stylized loop at the beginning.

JEAN SHIOMOTO, Deputy Director
Communication Programs Division